

SENATE BILL

No. 138

Introduced by Senator Liu

February 11, 2009

An act to amend Section 7287 of the Revenue and Taxation Code, relating to local taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 138, as amended, Liu. Local taxes: graffiti.

Existing law authorizes a city or county, or city and county to levy a tax, as provided, on the sale at retail within its jurisdiction of aerosol paint containers, felt tip markers, as specified, and marking substances or instruments at the rate of no more than \$0.10 per aerosol paint container or container of other marking substance, and no more than \$0.05 per felt tip marker or other marking instrument. Existing law requires the State Board of Equalization to enforce and administer these provisions.

This bill would raise those amounts from \$0.10 to \$0.50 per aerosol container or container of other marking substance, and from \$0.05 to \$0.25 per felt tip marker or other marking instrument.

Vote: majority. Appropriation: no. Fiscal committee: yes.
State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 7287 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 7287. (a) The legislative body of any city or county, or city
- 4 and county, may levy a tax by an ordinance approved by two-thirds

1 of the electors voting on the measure, in addition to any other tax
2 authorized by this division, on the privilege of selling at retail
3 within its jurisdiction aerosol paint containers, containers of any
4 other marking substance, felt tip markers that have a flat or angled
5 writing surface of one-half inch or greater, or any other marking
6 instruments, at the rate of no more than fifty cents (\$0.50) per
7 aerosol paint container or container of other marking substance,
8 and no more than twenty-five cents (\$0.25) per felt tip marker or
9 other marking instrument.

10 (b) For purposes of this chapter, “aerosol paint container” means
11 any aerosol container, regardless of the material from which it is
12 made, which is adapted or made for the purpose of spraying paint
13 capable of defacing property.

14 (c) For purposes of this chapter, “felt tip marker” means any
15 broad-tipped indelible marker or similar implement containing an
16 ink that is not water-soluble.

17 (d) For purposes of this chapter, “marking substance” and
18 “marking instrument” means any substance or instrument, other
19 than aerosol paint containers and felt tip markers, which could be
20 used to draw, spray, paint, or mark, including, but not limited to,
21 shoe polish applicators.

22 (e) *The tax authorized by this chapter shall not be considered*
23 *for purposes of the combined rate limit established by Section*
24 *7251.1.*